

**The National Taxpayer Advocate Can
Improve the Service Provided to
Taxpayers**

October 2000

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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

INSPECTOR GENERAL
for TAX
ADMINISTRATION

October 4, 2000

MEMORANDUM FOR COMMISSIONER ROSSOTTI

A handwritten signature in cursive script, appearing to read "Margaret E. Bagg".

FROM: for Pamela J. Gardiner
Deputy Inspector General for Audit

SUBJECT: Final Audit Report - The National Taxpayer Advocate Can
Improve the Service Provided to Taxpayers

This report presents the results of our review of the quality of the caseworkers responses to taxpayers, with particular emphasis on their conformity with the National Taxpayer Advocate's quality standards for accuracy, effective communication and timeliness.

In summary, we found that caseworkers did not always accurately and timely address taxpayers' problems or effectively communicate with taxpayers. There were also several instances where the case files and the Internal Revenue Service's (IRS) records did not document taxpayers' authorizations for disclosures to third parties.

We recommended that the National Taxpayer Advocate use quality review results to identify areas for emphasis and training to ensure that quality standards are consistently applied. In addition, the National Taxpayer Advocate should require Taxpayer Advocates in local offices and IRS Centers to report actions taken to address quality standards that warrant improvement. We also recommended that the National Taxpayer Advocate reinstate the quality review standard concerning authorized disclosures of taxpayer information and require front-line managers to evaluate compliance with this standard during their review of cases.

Management's response was due on September 21, 2000. As of September 29, 2000, management had not responded to the draft report.

Copies of this report are also being sent to the IRS managers who are affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions, or your staff may call Maurice S. Moody, Associate Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs), at (202) 622-8500.

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The National Taxpayer Advocate Can Improve the Service Provided to Taxpayers

Executive Summary

The National Taxpayer Advocate serves as the advocate for taxpayers within the Internal Revenue Service (IRS). In this regard, the National Taxpayer Advocate's role is to assist taxpayers by providing prompt and appropriate relief on problems the IRS had been previously unable to solve to the taxpayers' satisfaction.

To ensure the accurate and timely resolution of taxpayers' problems, the National Taxpayer Advocate has quality standards involving accuracy, effective communication, and timeliness that its caseworkers must follow. The objective of this audit was to evaluate the quality of the caseworkers' responses to taxpayers, with particular emphasis on their conformity with the quality standards for accuracy, effective communication, and timeliness.

Results

The National Taxpayer Advocate's caseworkers did not always accurately and timely address taxpayers' problems or effectively communicate with taxpayers. In addition, there were several instances where the case files and IRS records did not document taxpayers' authorizations to disclose taxpayer information to third parties. Similarly, the Taxpayer Advocate's Centralized Quality Review staffs have also outlined trends in caseworkers not meeting quality standards.

While the overall trends showed a need for improvement, the audit determined that caseworkers had complied with some of the quality standards for accuracy, timeliness and communication. For example, caseworkers had given taxpayers reasonable due dates for providing case information and provided the necessary caseworker identification on correspondence. When caseworkers needed to request the taxpayer's information a second time, they made the request for information in writing and provided the taxpayer an explanation of the consequences of not providing the needed information.

In almost half of the cases we reviewed, the problems were not resolved to the taxpayers' satisfaction. However, the taxpayers' dissatisfaction was generally not the result of inadequate service on the part of the National Taxpayer Advocate. In a majority of the cases, the National Taxpayer Advocate was not able to accommodate the taxpayers because of Internal Revenue Code requirements or because the taxpayers did not respond to the caseworkers' requests for additional information or documents. For example, taxpayers sometimes inquired about tax refunds they expected to receive, only to be disappointed when caseworkers informed them that the refunds had been applied to amounts the taxpayers owed for other tax years.

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Caseworkers Did Not Always Accurately and Timely Address Taxpayers' Problems or Effectively Communicate with Taxpayers

Caseworkers did not always follow all of the quality standards for each case. For example, caseworkers' responses to taxpayers often did not address all of the taxpayers' issues, lacked clarity, or were not correct. In addition, caseworkers did not always completely address other related issues involved in the case. The Taxpayer Advocate offices also experienced delays in working cases, sometimes in excess of 30 calendar days. Moreover, caseworkers did not always ensure that other IRS employees stopped contacting taxpayers or that the IRS stopped issuing collection notices while the taxpayers' problems were being resolved.

Since Fiscal Year (FY) 1998, the Centralized Quality Review reports have outlined trends in caseworkers not meeting quality standards involving accuracy, communications and timeliness. However, the National Taxpayer Advocate did not use the quality review results to identify training needs or areas for improvement and did not require Taxpayer Advocates in local offices and IRS Centers to initiate actions based on the Centralized Quality Review reports.

Advocate Offices Need to Ensure They Disclose Information to Only Those Persons Authorized by the Taxpayers

Taxpayer information may be disclosed to third parties when authorized by the taxpayer. However, the authorizations to disclose taxpayer information were not documented in 5 of the 14 sampled Taxpayer Advocate cases in which caseworkers communicated with someone other than the taxpayer. Neither the case files nor other IRS records contained evidence of an authorization for communication with someone other than the taxpayer.

Similarly, the FY 1998 and FY 1999 Centralized Quality Review reports identified from 10 to 30 percent of cases in which support for disclosures was missing. However, the quality review standards were revised in March 2000 to a "vital few," eliminating this standard as one to be reviewed and measured on a national basis.

Summary of Recommendations

The National Taxpayer Advocate should use quality review results to identify areas for emphasis and training to ensure that quality standards are consistently applied. The National Taxpayer Advocate should also require Taxpayer Advocates in local offices and IRS Centers to report actions taken to address quality standards that warrant improvement.

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To ensure that all communications with parties other than the taxpayer are authorized, the National Taxpayer Advocate should reinstate the quality review standard concerning authorized disclosures of taxpayer information and require front-line managers to evaluate compliance with this standard during their review of cases.

Management's Response: Management's response was due on September 21, 2000. As of September 29, 2000, management had not responded to the draft report.

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Objective and Scope

Our objective was to evaluate the quality of Advocate Offices' responses to taxpayers.

The objective of our audit was to evaluate the quality of caseworkers' responses to taxpayers, focusing on accuracy, effective communication with taxpayers, and timeliness.

We reviewed 65 Taxpayer Advocate cases that were closed in October 1999. This sample included 26 cases referred to the National Taxpayer Advocate by the Senate Finance Committee, 19 cases worked by Taxpayer Advocates in local offices, and 20 cases worked by Taxpayer Advocates at Internal Revenue Service (IRS) Centers. We reviewed these cases to determine if caseworkers followed the required quality standards for accuracy, communication and timeliness.

This audit was performed in accordance with *Government Auditing Standards* between October 1999 and July 2000.

Details of our audit objective, scope, and methodology are presented in Appendix I. Major contributors to this report are listed in Appendix II.

Background

The National Taxpayer Advocate serves as the advocate for taxpayers within the IRS. The National Taxpayer Advocate's role is to assist taxpayers by providing prompt and appropriate relief to problems the IRS had been previously unable to solve to the taxpayers' satisfaction. Taxpayer Advocates are located in each state and each IRS Center. Taxpayer Advocates closed over 200,000 cases in Fiscal Year (FY) 1999.

In September 1997, the Senate Finance Committee held hearings on allegations of IRS abuse of taxpayers and their rights. The Senate Finance Committee encouraged taxpayers who believed the IRS mistreated them to come forward. During FYs 1998 and 1999, the Senate

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Finance Committee received thousands of inquiries and complaints from taxpayers. The Senate Finance Committee refers inquiries and complaints to a special project office that is part of the National Taxpayer Advocate. The special project office reviews the issues and decides which Taxpayer Advocate can best work the case. During the first quarter of FY 2000, the Senate Finance Committee referred 81 cases.

The IRS Restructuring and Reform Act of 1998¹ strengthened the independence of the National Taxpayer Advocate. The Act required Taxpayer Advocates and their staffs in local offices and IRS Centers to report directly to the National Taxpayer Advocate. During FY 1999, the Taxpayer Advocates were moved into the new Taxpayer Advocate Service organization, and caseworkers also began moving into the new organization. The process of creating the new, independent organization continued into FY 2000. Prior to this, the Taxpayer Advocates and caseworkers were assigned to the IRS' Problem Resolution Program. Under that organizational structure, the majority of those assigned to the program reported to IRS functional managers in the local offices and IRS Centers, instead of the National Taxpayer Advocate.

To ensure the accurate and timely resolution of taxpayers' problems, Taxpayer Advocate caseworkers have quality standards that must be met for each case. These encompass overall standards involving accuracy, communication and timeliness. There were previously 13 quality standards that measured items that directly impacted the taxpayer and 17 quality standards that measured items essential to the proper functioning of internal systems and processes. A National Taxpayer Advocate Balanced Measures Group revised the 30 standards into 8 "vital few" in March 2000. These were chosen by the National Taxpayer Advocate to measure, on a nationwide basis, those elements of

¹ Pub. L. No. 105-206, 112 Stat. 685.

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casework reflecting accuracy, timeliness and quality of communication.

A list of the 30 standards previously used to measure the quality of casework and the revised 8 “vital few” is included in Appendix IV.

Two Centralized Quality Review staffs monitored the quality standards. The staffs reviewed a monthly random selection of cases closed by Taxpayer Advocates in local offices and in IRS Centers.

Local Independent Review Teams were established after a review of Senate Finance Committee casework by the Chief Operations Officer’s staff in 1998. The review uncovered instances in which quality standards were not met. The Independent Review Teams reviewed Senate Finance Committee cases before letters were sent to taxpayers and the cases were closed. Starting in March 2000, cases referred to the National Taxpayer Advocate by the Senate Finance Committee were included in the universe of cases to be selected for Centralized Quality Review.

Results

Caseworkers did not always accurately and timely address taxpayers’ problems or effectively communicate with taxpayers.

Caseworkers did not always accurately and timely address taxpayers’ problems or effectively communicate with taxpayers. This occurred because the caseworkers had not consistently followed all of the Taxpayer Advocate quality standards for resolving taxpayers’ problems.

There were several instances where the case files and IRS records did not document taxpayers’ authorizations for disclosures made to third parties. The Centralized Quality Review staffs have also outlined trends in caseworkers not meeting quality standards.

Caseworkers had complied with some quality standards for accuracy, timeliness and communication.

While the overall trends showed a need for improvement, caseworkers had complied with some quality standards for accuracy, timeliness and communication. For example, caseworkers had given

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taxpayers reasonable due dates for providing case information and provided caseworker identification on correspondence. When caseworkers needed to request the taxpayer's information a second time, they made the request for information in writing and provided the taxpayer an explanation of the consequences of not providing the needed information.

In almost half of the cases we reviewed, the taxpayers' problems were not resolved to their satisfaction. However, the taxpayers' dissatisfaction was not the result of inadequate service on the part of the National Taxpayer Advocate. In a majority of the cases, the National Taxpayer Advocate was not able to accommodate the taxpayers because of Internal Revenue Code (I.R.C.) requirements or because the taxpayers did not respond to the caseworkers' requests for additional information or documents. For example, taxpayers sometimes inquired about tax refunds they expected to receive, but were disappointed when the caseworkers informed them that the their refunds had been applied to amounts they owed for other tax years.

Caseworkers Did Not Always Accurately and Timely Address Taxpayers' Problems or Effectively Communicate with Taxpayers

In the 65 cases reviewed, caseworkers did not always follow all of the quality standards for accuracy, communication and timeliness:

Caseworkers did not always timely contact taxpayers or perform actions to suspend collection activity.

- In 45 percent of the applicable cases, caseworkers did not contact the taxpayers or their representatives within the required 7 days from the Taxpayer Advocate office's receipt of the case. The average number of days it took before caseworkers contacted taxpayers was 33 calendar days.
- In 64 percent of the cases requiring actions to discontinue collection activity, caseworkers did not take appropriate action to ensure that other IRS

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employees stopped contacting taxpayers or that the IRS stopped issuing collection notices while taxpayers' problems were being resolved. The actions were either not taken or were delayed an average of 25 calendar days.

Correspondence was not always clear, complete or correct.

- In 26 percent of the applicable cases, there were delays in taking actions on cases that exceeded 30 calendar days. In one case, the caseworker had only initiated 2 contacts with the taxpayer in a 10-month period.
- In 56 percent of the applicable cases, the correspondence informing taxpayers of the resolution of their cases was not clear, complete or correct. Also, in almost half of the applicable cases, correspondence did not address all the issues raised by the taxpayers. In over a fourth of the applicable cases, correspondence sent to the taxpayers or representatives was not clear or correct.
- In 46 percent of the applicable cases, caseworkers did not always completely address other related issues involved in the case. Not addressing all issues raised by the taxpayers or other related issues could result in subsequent contacts or problems for taxpayers.

See Appendix V for additional details on the results of our case reviews.

Quality review reports also outlined trends showing problems.

Since FY 1998, the Centralized Quality Review reports have outlined trends in caseworkers not meeting quality standards involving accuracy, communications and timeliness. In our opinion, this condition occurred because the National Taxpayer Advocate did not use the quality review results to identify training needs or areas for improvement and did not require Taxpayer Advocates in local offices and IRS Centers to initiate actions based on the quality review results. The Centralized Quality Review staffs did provide Taxpayer Advocate results on a case-by-case basis detailing the quality standards exceptions. See Appendix VI for

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details of the quality review results for FYs 1998 and 1999.

Delays in and ineffective case resolutions and communications do not support the National Taxpayer Advocate's mission. The goals of the Taxpayer Advocates are to protect individual taxpayer rights and to reduce taxpayer burden. Accordingly, the National Taxpayer Advocate must ensure that three elements comprise its problem solving efforts – accuracy, clarity and timeliness. These three elements must be interrelated and not exclusive when resolving taxpayers' problems.

Recommendation

1. The National Taxpayer Advocate should require that quality review results be used to identify national training needs and emphasis areas. The National Taxpayer Advocate should also require Taxpayer Advocates in local offices and IRS Centers to report quarterly on the corrective actions taken to address quality standards that warrant improvement.

Management's Response: Management's response was due on September 21, 2000. As of September 29, 2000, management had not responded to the draft report.

Advocate Offices Need to Ensure They Disclose Information to Only Those Persons Authorized by the Taxpayers

Caseworkers sometimes communicated with someone other than the taxpayer, and the authorization to disclose information was not documented.

Authorizations to disclose taxpayer information were not documented in 5 of the 14 sampled cases in which caseworkers communicated with someone other than the taxpayer. Neither the case files nor other IRS records contained evidence of an authorization for communication with someone other than the taxpayer.

The Centralized Quality Review reports for FYs 1998 and 1999 show a lack of documentation of required authorizations for 10 to 30 percent of the cases in which

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disclosures of taxpayer information were made to third parties. We believe this condition occurred because the National Taxpayer Advocate did not require Taxpayer Advocates in local offices and IRS Centers to initiate actions based on the quality review results.

This condition will likely continue because the quality review standards were revised in March 2000 to a “vital few,” eliminating the standard for documenting taxpayer authorizations as one to be reviewed and measured on a national basis.

The National Taxpayer Advocate’s guidelines also provided for front-line managers to make reviews of open cases as frequently as necessary to ensure quality casework. However, we found that the front-line managers’ reviews did not ensure quality casework.

The I.R.C. provides for the confidentiality of taxpayers’ returns and return information.² Other sections of the I.R.C. provide for criminal or civil penalties for unauthorized disclosures.³ Accordingly, the caseworkers need to exercise due care in ensuring that authorizations to disclose taxpayer information are obtained and documented in the case files.

Recommendation

2. To ensure that all communications with parties other than the taxpayer are authorized, the National Taxpayer Advocate should reinstate the quality review standard concerning authorized disclosures of taxpayer information and require front-line managers to evaluate compliance with this standard during their review of cases.

² 26 U.S.C. § 6103 (1986).

³ 26 U.S.C. §§ 7213 and 7431 (1986).

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Conclusion

Taxpayer Advocate caseworkers did not always accurately and timely address taxpayers' problems or effectively communicate with taxpayers. There were also several instances where the case files and IRS records did not document authorizations to disclose taxpayer information to third parties. In addition, the National Taxpayer Advocate's Centralized Quality Review staffs outlined similar trends.

The National Taxpayer Advocate can improve the quality and timeliness of taxpayer services by ensuring compliance with its quality standards.

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Appendix I

Detailed Objective, Scope, and Methodology

The objective of our audit was to evaluate the quality of Taxpayer Advocate caseworkers' responses to taxpayers, focusing on accuracy, effective communication with taxpayers, and timeliness.

We randomly selected 20 cases from the October 1999 random samples of closed cases reviewed by the Centralized Quality Review sites located at the Oakland Area Office, which reviews cases from local offices, and the Brookhaven Internal Revenue Service (IRS) Center, which reviews cases from IRS Centers. We also judgmentally selected 7 Taxpayer Advocate offices to obtain a sample of 27 of the 78 Senate Finance Committee cases closed in October 1999. (Two cases were not reviewed because, in one instance, the case file was not available for review and, in the other instance, the only case work needed was to reissue the closing letter based on feedback from an Independent Review Team.)

- I. We reviewed 65 of the 67 selected cases to determine if the following Taxpayer Advocate quality standards for accuracy, communication and timeliness were met:
 - The taxpayer's problem was completely resolved.
 - All related issues were addressed.
 - All actions taken that impacted the taxpayer were technically and procedurally correct.
 - All disclosures of taxpayer information were authorized.
 - An estimated completion or next contact date was given.
 - A reasonable due date was given for requested information.
 - A second request for information was in writing and contained a due date and an explanation of the consequences for not providing the information.
 - Required caseworker information was on all correspondence.
 - The closing explanation of the problem resolution was clear, complete, and correct.
 - A hold was placed on the taxpayer's account, if necessary, within 7 days of receipt to prevent collection actions.
 - Contact was made within 7 days of receipt.
 - Subsequent actions were taken within 7 days of when they could have been taken.
 - Contact was made by any promised date.
 - Required actions were taken with no excessive delays (greater than 30 days).

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- Case files were adequately documented.
- II. Evaluated the effectiveness of the National Taxpayer Advocate's quality review process.
 - A. Analyzed the random sampling procedures for the Centralized Quality Review process.
 - B. Determined the quality review processes in place for Senate Finance Committee cases.
 - C. Obtained and analyzed the results of the Centralized Quality Review sites for Fiscal Years 1998 and 1999.
 - D. Determined actions taken by management based on the Centralized Quality Review results.

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Appendix II

Major Contributors to This Report

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Appendix III

Report Distribution List

National Taxpayer Advocate TA
Chief Counsel CC
Director, Legislative Affairs CL:LA
Director, Office of Program Evaluation and Risk Analysis M:O
Office of Management Controls CFO:A:M
Audit Liaison: National Taxpayer Advocate TA

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Appendix IV

Taxpayer Advocate Quality Standards

Customer Service Specifications - Prior to March 2000

1. Taxpayer's Problem Completely Resolved.
2. All Related Issues Addressed.
3. All Actions Taken Impacting the Taxpayer Technically and Procedurally Correct.
4. All Disclosures Authorized.
5. Estimated Completion or Next Contact Date Given to the Taxpayer.
6. Reasonable Due Date Given for Requested Information.
7. Second Request for Information Written with Due Date and Consequences of Not Responding Explained.
8. Required Caseworker Information Included on All Correspondence.
9. Closing Explanation Given of Problem Resolution Clear, Complete and Correct.
10. Hold Placed on Taxpayer Account within Seven Days of Receipt, if Necessary.
11. Initial Contact Made within Seven Days of Receipt.
12. Subsequent Actions, if Necessary, Taken within Seven Days of Receipt.
13. Subsequent Contact Made by Promised Date.

Internal Specifications - Prior to March 2000

1. Initial Action Taken within Seven Days of Receipt.
2. Apology Made, if Appropriate.
3. All Correspondence Completed in Correct Format.
4. Taxpayer Advocate Involvement Mentioned in All Correspondence.
5. Reference Made to the Nature of the Problem in First Correspondence.
6. Reference Made to the Initial Date of Inquiry in First Correspondence.
7. All Correspondence Completed Error Free.
8. Appropriate Tone Used in All Correspondence.
9. All Actions Taken Not Impacting the Taxpayer Technically and Procedurally Correct.
10. Integrated Data Retrieval System¹ Controls Established Timely.
11. Integrated Data Retrieval System Controls Closed Timely.
12. Major Issue Code for Problem Correctly Entered in Case Tracking Database.
13. Case Initiation Form Data Matched Information in Case Tracking Database.
14. Case Actions Reflected in Case History or in Integrated Data Retrieval System.

¹ Internal Revenue Service computer system used for retrieving or updating taxpayer account information.

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15. Correspondence Received Dated and Included in Case File.
16. Correspondence Sent Included in Case File.
17. No Excessive Delays (greater than 30 days) between Required Actions.

“Vital Few” - March 2000

1. Initial Contact Timely Made.
2. Initial Actions Taken within Specified Time Frames.
3. Subsequent Actions Timely Taken from when Action Could Have Been Taken.
4. All Taxpayer Issues Resolved.
5. All Related Issues Addressed.
6. All Changes Made to Taxpayer’s Account Impacting the Taxpayer Technically and Procedurally Correct.
7. Taxpayer Given Clear, Complete, Correct Explanation of Problem Resolution at Closing.
8. Taxpayer Educated Regarding His or Her Actions Contributing to the Problem.

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Appendix V

Audit Case Review Results

	Number of Cases Standard Met		Standard Applicable ³	% Met
	SFC ¹	Local Offices ² IRS Centers		
<u>Accuracy</u>				
Problem Completely Resolved	21	31	65	80%
All Related Issues Addressed	1	6	13	54%
All Actions Taken that Impact the Taxpayer Technically or Procedurally Correct	21	28	65	75%
All Disclosures of Taxpayer Information Authorized	2	7	14	64%
<u>Communication</u>				
Estimated Completion/Next Contact Date Given	20	21	56	73%
Reasonable Due Date for Information Provided	5	14	19	100%
2nd Request for Information Written and With Due Date and Consequences Explained	3	7	11	91%
Required Caseworker Information on Correspondence	18	23	48	85%
Closing Explanation of Problem Resolution Clear, Complete or Correct (All)	9	24	59	56%
Written Closing Explanation of Problem Resolution Clear, Complete, or Correct	9	10	43	44%
<u>Timeliness</u>				
Hold Placed on Taxpayer Account within 7 Days Of Receipt, if Necessary	1	7	22	36%
Initial Contact Made Within 7 Days	12	21	60	55%
Subsequent Actions Taken Within 7 Days	20	21	52	79%
Contact by Promised Date	12	19	41	76%
<u>Internal Specifications</u>				
No Excessive Delays (Greater Than 30 Days) Between Required Actions	18	17	47	74%
Case File Adequately Documented	18	31	65	75%

¹ Senate Finance Committee.

² Includes Office of the Assistant Commissioner International.

³ Number of cases with standard present. For example, all cases have a problem to be resolved, but not all cases have any related issues present or do not have disclosure issues present if all contact was with the taxpayer.

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Appendix VI

Centralized Quality Review Results - Quality Standards Met

	Local Offices ¹		IRS ² Centers	
	FY ³ 99	FY 98	FY 99	FY 98
	%	%	%	%
<u>Accuracy</u>				
Problem Completely Resolved	91	90	80	78
All Related Issues Addressed	84	85	60	65
All Actions Taken that Impact the Taxpayer Technically or Procedurally Correct	80	82	62	66
All Disclosures of Taxpayer Information Authorized	90	92	72	79
<u>Communication</u>				
Estimated Completion or Next Contact Date Given	73	74	80	88
Reasonable Due Date for Information Provided	89	91	85	88
2nd Request for Information Written and With Due Date and Consequences Explained	67	66	64	64
Required Caseworker Information on Correspondence	97	98	91	95
Closing Explanation of Problem Resolution Clear, Complete or Correct	85	87	62	66
<u>Timeliness</u>				
Hold Placed on Taxpayer Account within 7 Days Of Receipt, if Necessary	73	84	79	86
Initial Contact Made Within 7 days	87	86	81	84
Subsequent Actions Taken Within 7 Days	62	71	60	73
Contact by Promised Date	78	79	73	83
<u>Internal Specifications</u> ⁴				
No Excessive Delays (Greater Than 30 Days) Between Required Actions	80	83	74	89
Case Actions Reflected in Case History	92	95	83	89
Incoming Taxpayer Correspondence in File	86	91	93	96
Taxpayer Advocate Correspondence to Taxpayer in File	97	98	90	91

¹ Includes Office of the Assistant Commissioner International.

² Internal Revenue Service.

³ Fiscal Year.

⁴ Four of 17 internal specifications quality standards evaluated in the Audit case review.